



MULTISTATE TAX COMMISSION

Uniformity Committee

MEETING MINUTES (DRAFT)

Tuesday & Wednesday, April 27 & 28, 2021

(Held via video conference.)

I. Welcome and Introductions

Chair, Tommy Hoyt (Texas) and Vice Chair, Maria Sanders (Missouri)

Tommy Hoyt, Chair, convened the committee at 2:00 P.M. Eastern and asked staff to call the roll and for others to introduce themselves if they had not signed in. Attendees included:

Alana Stamas	Iowa	Karl Frieden	COST
Amy Hamilton	Tax Analysts	Karolyn Bishop	Washington
Andrew Soubel	Wolterskluwer	Katie Frank	California
Angela Matelski	Michigan	Katie Koonz	
Angie Hillas	Utah	Katie Lolley	Oregon
April Begordis	Minnesota	Katy Jenkins	Kentucky LRC
Ashley Garrison		Kevin Branscum	Kentucky LRC
Ashley McGhee	North Carolina	Krystal Bolton	Louisiana
Audrey Tyndall-Hoyle	New Jersey	Kurt Konek	Iowa
Ben Clough	Iowa	Larry Shinder	MTC
Beth Sosidka	AT&T	Latonia Dooley	Kentucky
Bobbie Jo Marquez	New Mexico	Laurie McElhatton	California
Brad Asher	Kentucky	Layne Hadlock	Idaho
Brendi Romick	Texas	Leah Durner	KPMG
Brittney Johnson	Texas	Lee Baerlocher	Montana
Brian Hamer	MTC	Leigh Powers	Kentucky
Bridgette Thomas	Mississippi	Lila Disque	MTC
Bryan Kelly	Washington	Marcia Oakman	Kentucky
Campbell Hay		Maria Koklanaris	Law360

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Charlie Kearns	Eversheds	Maria Sanders	Missouri
Chris Barber	MTC	Mark Schoenfeld	Montana
Chris Schimpf	Osidon	Matt Largent	Washington
Christie Comanita	Streamlined	Matt Tidwell	Alabama
Christy Vandevender	Alabama	Matthew Peyerl	North Dakota
Clara Cooper		Meg Inouye	Idaho
Colleen Chipman	New Jersey	Mia Strong	Louisiana
Craig Johnson	Streamlined	Michael Fatale	Massachusetts
Daniel Reines		Michael Hale	Kansas
Dave Matelski	Michigan	Michael Kemp	Minnesota
Dave Steines	Wisconsin	Michael Mertens	Iowa
David Foss	Michigan	Mikey Lucas	Oregon
David Merrien	Montana	Nancy Prosser	MTC
Dee Wald	North Dakota	Nathan Hoepfner	Kansas
Diane Yetter		Nikki Dobay	Eversheds
Dewanna Trask	Louisiana	Olga Kourdova	Charter
Elisa Magnuson	Idaho	Olivia Schulte	Deloitte
Ellen Golden	West Virginia	Pat Reynolds	COST
Erica Kenney	COST	Phil Horwitz	Moss Adams
Erica Spears	Louisiana	Phil Skinner	Idaho
Erick Shaner	Idaho	Richard Byrd	Missouri
Ferdinand Hogroian	PWC	Richard Cram	MTC
Frank Hales	Utah	Richard Dobson	Kentucky
Fred Nicely	COST	Robert Kindred	District of Columbia
Geoff Fournier	Minnesota	Rondenet Mwangi	Georgia
Gil Brewer	Washington	Ryan Cotter	Texas
Greg Matson	MTC	Ryan Doerflein	Colorado
Hal Jones	Tennessee	Sabrina Worthington	MTC
Helen Hecht	MTC	Sarah Watts	LRC KY
Issac Choy	Hawaii	Scott Fryer	Arkansas
Jake Hoffman	Fast	Scott Pattison	MTC
Jamie Fenwick	Charter	Scott Peterson	Avalera
Jamie Samans		Sharon Eckholm	Washington
Jan Craig	Mississippi	Sherry Tiggett	MTC
Jayne Kulberg	Wisconsin	Shirley Sicilian	KPMG

Jeff Silver	MTC	Stacey Greaud	Louisiana
Jennifer Banister	Colorado	Stephanie Do	COST
Jennifer Noel	Delaware	Steve Yang	MTC
Joe Garrett	Deloitte	Steven Alvarez	Georgia
Joe Huddleston	E&Y	Thomas Shimkin	MTC
John Mollenkamp	Intuit	Tim Jennrich	Washington
John Valentine	Utah	Tim Reilly	Iowa
John Vecchiarelli	Gentax	Todd Lard	Eversheds-Sutherland
Jon Yrjanson	Washington	Tom Shaner	Idaho
Jonathan Hague	McDermott	Tommy Hoyt	Texas
Jonathan May	Pennsylvania	Tracie Robinson	Expedia
Jordan Raye	Kansas	Tripp Baltz	Bloomberg
Joseph Royston	Oregon	Victoria Johnson	Oregon
Joseph Wasicak	Wisconsin	Virgil Helton	Fast
Josh Pens	Colorado	W. Dorsey-Jenkins	MTC
Kara Johnson	AKML	Will Rice	
Karey Barton	Texas		

The minutes were approved as drafted.

II. Initial Public Comment

There were no public comments.

III. Uniformity Developments –

Helen Hecht, MTC Uniformity Counsel gave a report on uniformity developments. (See a copy of that report with the agenda for the meeting, here:

[https://www.mtc.gov/getattachment/Uniformity/Uniformity-Committee/2021/Agenda-4-2021/Uniformity-Developments-April-2021\(v2\).pdf.aspx?lang=en-US](https://www.mtc.gov/getattachment/Uniformity/Uniformity-Committee/2021/Agenda-4-2021/Uniformity-Developments-April-2021(v2).pdf.aspx?lang=en-US).

IV. Recommendation of the Standing Subcommittee on the Proposed Project on State Taxation of Partnerships

Maria Sanders, Chair of the Standing Subcommittee, reported the recommendation of the subcommittee on the proposed project on state taxation of partnerships. The subcommittee recommends that the Uniformity Committee convene a work group to begin work on the project, using the draft outline of issues that was started by the

subcommittee. (See a copy of the written recommendation with the agenda for the meeting, here: [https://www.mtc.gov/getattachment/Uniformity/Uniformity-Committee/2021/Agenda-4-2021/Subcommittee-Recommendation-Proposed-Partnership-Project-\(FINAL\).pdf.aspx](https://www.mtc.gov/getattachment/Uniformity/Uniformity-Committee/2021/Agenda-4-2021/Subcommittee-Recommendation-Proposed-Partnership-Project-(FINAL).pdf.aspx).)

Lee Baerlocher, Montana, moved to adopt the recommendation. The recommendation was adopted without objection.

V. Revised Charter – Uniformity Committee

Mr. Hoyt presented the committee with an updated committee charter which was approved by vote of the committee.

VI. Roundtable

The state representatives present on the call discussed developments in their states that might be of interest to other states.

VII. Discussion of Wednesday’s Agenda & Recess Until Wednesday

Mr. Hoyt announced the planned recess of the committee until the following day and reviewed the agenda for that day.

VIII. Welcome and Introductions

Mr. Hoyt welcomed everyone again.

IX. Presentation by Washington State on the Taxation of Digital Goods

Mr. Hoyt introduced Gil Brewer, Washington state, who then led a presentation by representatives of that state. The presentation covered Washington’s experience with applying its sales tax to digital goods and services. A recording of that presentation is available here: <https://vimeo.com/553394541>.

At the end of the presentation, Mr. Hoyt asked for discussion by the committee. There was general agreement that states should move in a uniform direction and that additional explicit guidance from the states would also be helpful for businesses. Karl Frieden, COST, also asked that the committee consider the issue of business-to-business exemptions. Michael Fatale moved to have the Standing Subcommittee consider the project, given the MTC’s resources, and that the Subcommittee also consider starting with a white paper on the subject. This motion was approved without objection.

X. New Business

There was no new business.

XI. Adjourn

The meeting was adjourned without objection.